



Treasury Financial Manual

Transmittal Letter No. S2-00-01

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

Subject: U.S. Government Standard General Ledger

1. Purpose

This transmittal letter revises the U.S. Government Standard General Ledger (SGL). It replaces all previous amendments.

2. Changes to the SGL

Summary of Changes - This new introductory section provides details of changes made throughout the document.

Section I - Chart of Accounts - This section includes all current SGL accounts. Accounts that have been changed are bolded.

Section II - Account Descriptions - This section includes all changes to the SGL accounts and definitions over the past year.

Section III - Accounting Transactions - This section provides updates to transactions issued in previous releases and includes transactions for new SGL accounts effective for implementation October 1, 2000, for fiscal 2001.

Section IV - SGL Attributes - This section is being revised and will be released by the end of June 2000. It will also be posted to the SGL website.

Section V - Crosswalks to Standard External Reports - This section provides crosswalks for fiscal 2000 (revised) and 2001.

- **SF 133: Report on Budget Execution, and FMS 2108: Yearend Closing Statement**

These crosswalks are not ready for release at this time. To ensure consistency among report crosswalks and the FACTS II information in Section IV, the SGL staff will publish these crosswalks along with the amended Section IV. They will also be posted to the SGL website.

Note: Agencies may no longer report through GOALS beginning the fourth quarter of fiscal 2000. Refer to crosswalks currently on the SGL website until updates are released.

- **OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity.**
- **OMB Program and Financing (P&F) Schedule** - To ensure consistency between this crosswalk and the FACTS II information in Section IV, the SGL staff will publish this crosswalk along with the amended Section IV. It will also be posted to the SGL website.

3. Effective Date

Sections III and V (crosswalks for fiscal 2000 reporting) are effective immediately.

Sections I, II and V (crosswalks for fiscal 2001 reporting) are effective October 1, 2000.

4. References

The following reference material contains additional guidance related to the changes herein:

OMB Circular A-11, "Preparation and Submission of Budget Estimates" (July 12, 1999). Call 202-395-7332 to obtain a copy or download from **www.whitehouse.gov/omb**.

OMB Circular A-34, "Instructions on Budget Execution" (October 19, 1999). Call 202-395-7332 to obtain a copy or download from **www.whitehouse.gov/omb**.

OMB Bulletin 97-01, "Form and Content of Agency Financial Statements" (revised January 7, 2000). Call 202-395-7332 to obtain a copy or download from **www.whitehouse.gov/omb**.

I TFM 2-4200, "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)." Call 202-874-9939 to obtain a copy or download from **www.fms.treas.gov/tfm**.

The SGL website provides additional guidance, including names and telephone numbers of agency representatives on the SGL Board. The SGL staff encourages interested parties to subscribe to the SGL site to receive notifications throughout the year of all updates to and of other information concerning the SGL.

www.fms.treas.gov/ussgl

5. Inquiries

Direct questions concerning this transmittal letter to your agency's SGL Board representative or:

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Date:

Richard L. Gregg
Commissioner